Appeals

322. There were 1,850 (1,837) appeals and 832 (1,625) revision petitions to be dealt with during the year. Of these, 1,330 (1,442) appeals and 502 (1,433) revision petitions were disposed of leaving a balance of 520 (395) appeal petitions and 227 (192) revision petitions at the close of the year.

323. Prosecutions were launched in respect of 1,059 cases for various offences committed by the dealers under the Act during the year.

324. *Recovery certificates under Section 13 of the Act.*—In 7,199 (8,355) cases involving arrears of Rs. 36,67,624 (Rs. 34,04,026) the assistance of Revenue Department was sought for the realisation of the arrears under the Section 13 of the Act.

325. *Rule 34 of the Mysore Sales Tax Rules.*—On grounds of under-assessment or escapement of assessment under Rule 28 of the Mysore Sales Tax Rules, 76 (155) cases were reopened which brought in a revenue of Rs. 32,002 (Rs. 73,564).

(iv) Stamps.

326. Government republished the Notification of the Ministry of Finance, (Government of India) appointing under the Indian Stamp (Amendment) Act 1955, the 1st day of April 1956, as the date on which the provisions of said Act in respect of instruments specified in Entry 91 of List I of Seventh Schedule of the Constitution shall come into force in the State.

327. Government in their Notification No. R. 11094-L.R. 96-56-1, dated 1st November 1956 under the States Reorganisation Act, 1956, specified that the Commissioner of Excise and Commercial Taxes for the State of Mysore shall be competent to exercise the functions of Chief Controlling Revenue Authority under the Indian Stamp Act, 1899, the Hyderabad Stamp Act, 1331 F, the Mysore Stamp Act, 1900 and the Mysore Court Fees, Act, 1900.

Water-Marked Papers.

328. No water-marked papers were purchased during the year. Out of a stock of 1,40,256 rolls under General Stamp plain water-marked papers, 1,40,200 rolls were converted into copy stamps at the Government Press, Bangalore, and the balance of 56 rolls transferred to damaged stock.